

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2344. MICROFILM RECORDS.

Reference: Sections 40171, 40172, and 40173, Revenue and Taxation Code.

Microfilm reproductions of general books of account are not acceptable in lieu of original records. However, microfilm reproductions of supporting records of details may be maintained providing the following conditions are met:

- (1) Appropriate facilities are provided for preservation of the films for periods required.
- (2) Microfilm rolls are indexed, cross-referenced, labeled, to show beginning and ending numbers or beginning and ending alphabetical listing of documents included, and are systematically filed.
- (3) The taxpayer agrees to provide transcriptions of any information contained on microfilm which may be required for purposes of verification of surcharge liability.
- (4) Proper facilities are provided for the ready inspection and location of the particular records, including modern projectors for viewing and copying the records.

A posting reference must be on each invoice. Credit memoranda must carry a reference to the documents evidencing the original transaction. Documents necessary to support claimed exemptions from surcharge liability must be maintained in an order by which they readily can be related to the transactions for which exemption is sought.

History: Adopted December 18, 1974, effective January 26, 1975.